

**STATE OF UTAH**  
**DIVISION OF OCCUPATIONAL AND PROFESSIONAL**  
**LICENSING**  
**APPLICATION FOR LICENSURE**  
  
**CPA EMERITUS STATUS**

DOPL-AP-054 REV 12/18/2000

**APPLICATION INSTRUCTIONS AND INFORMATION**

**General Statement:** The Division desires to provide courteous and timely service to all applicants for licensure. To maximize its efficiency and level of service, the Division will process complete applications only. **A complete application includes all applicable supporting documents and fees.** The fees are for processing your application and will not be refunded. Failure to complete the application and supply all necessary information may result in denial of licensure. Please read all instructions carefully.

**Address of Record:** The address listed on the application will be your address of record. All correspondence from the Division will be sent to that address. It is your responsibility to directly notify the Division of any change in address. Also, please note, the address of record is public information, available upon request and via the internet. You may choose to use a business address or a P.O. Box for your address of record rather than your home address.

**Social Security Number:** Your social security number is classified as a private record pursuant to Title 63, chapter 2, Utah Government Records Access and Management Act (GRAMA). It is used as an individual identifier for our licensing database and for purposes of the child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah code Ann., which implements the requirements of 42 U.S.C. 666(a)(13). An application that does not include a social security number is incomplete and cannot be processed.

**Supporting Documents and Fees:**

1. Submit the license and wallet copy of the license you wish to register as emeritus status. Staple them to this application.
2. Submit proof of age (birth certificate, etc.), if you are applying based upon being over 60 years of age

OR

a letter of explanation of disability or other good cause together with doctor's verification of disability, if you are applying based upon being disabled or other good cause.

3. Submit the \$50.00 non-refundable application processing fee.

**Additional Important Information:**

1. **Qualification for emeritus status:** A CPA who is currently licensed and not subject to any order of revocation, suspension, or probation and is at least 60 years of age or is disabled or the board finds other good cause to believe that the licensee will not return to the practice of public accounting may apply for registration as CPA emeritus status.
2. **Limitations while on emeritus status:** Pursuant to Utah Code Ann. Section 58-26-11(3) CPA Emeritus Status registrants may not engage in the practice of public accounting.
3. **Requirements while on emeritus status:** CPA emeritus status registrants are not required to complete continuing professional education.

CPA emeritus status registration must be renewed in accordance with the normal renewal schedule and fees. A renewal coupon will be sent to your last known address. It is your responsibility to maintain a current address with the Division.

4. **Reinstatement requirements:** CPA emeritus status registrants may reinstate their CPA license by meeting the current reinstatement requirements, which currently include completing 80 hours of CPE, passing the AICPA Ethics test and the Utah Laws and Rules tests and paying a \$50.00 reinstatement fee.

**Make Licensure Fees Payable To:**

DOPL

**Mail Complete Application To:**

**By U.S. Mail**

Division of Occupational & Professional Licensing  
P.O. Box 146741  
Salt Lake City, Utah 84114-6741

**By Delivery or Express Mail**

Division of Occupational & Professional Licensing  
160 East 300 South, 1<sup>st</sup> Floor Lobby  
Salt Lake City, Utah 84111

**Telephone Numbers:**

Direct Dial: (801) 530-6162  
(801) 530-6727

Utah Toll Free: (866) ASK-DOPL

(866) 275-3675

**Fax Number:**

(801) 530-6511

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# APPLICATION FOR LICENSE or CERTIFICATE or REGISTRATION

## GENERAL INFORMATION

License/Certificate/Registration Applying For: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Last Name: \_\_\_\_\_ Maiden Name: \_\_\_\_\_

First Name: \_\_\_\_\_ Middle Name: \_\_\_\_\_

Have You Ever Held A Utah License Before? Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, Name of Profession: \_\_\_\_\_

If Yes, License Number: \_\_\_\_\_

Gender (Male or Female): \_\_\_\_\_ Date of Birth: \_\_\_\_\_

## PUBLIC MAILING ADDRESS

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

County: \_\_\_\_\_

Telephone: \_\_\_\_\_

## DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: \_\_\_\_\_

Date License/Certificate Approved: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date License/Certificate Denied: \_\_\_\_\_

Denied By: \_\_\_\_\_

Reason For Denial/Other Comments \_\_\_\_\_

# **CERTIFIED PUBLIC ACCOUNTANT QUALIFYING QUESTIONNAIRE**

Answer "Yes" or "No" for each question. Do not leave any questions unanswered.

1. \_\_\_\_\_ Have you ever applied for or received a license, certificate, permit, or registration to practice as a CPA, accountant or CPA certificate holder under any name other than the name listed on this application?
2. \_\_\_\_\_ Have you ever been denied the right to sit for a CPA or accountant licensure examination?
3. \_\_\_\_\_ Have you ever had a license, certificate, permit, or registration to practice as a CPA, accountant or CPA certificate holder denied, conditioned, curtailed, limited, restricted, suspended, or revoked in any way?
4. \_\_\_\_\_ Have you ever been permitted to resign or surrender your license to practice as a CPA, accountant or CPA certificate holder while under investigation or while action was pending against you by any accounting profession licensing agency, government regulatory agency, criminal or administrative jurisdiction?
5. \_\_\_\_\_ Is any disciplinary action pending against you now by any CPA or accountant licensing agency?
6. \_\_\_\_\_ Have you ever had your privileges to practice as a CPA, accountant or CPA certificate holder before any agency or membership in any professional society or association denied, conditioned, curtailed, limited, restricted, suspended or revoked in any way?
7. \_\_\_\_\_ Have you ever been permitted to resign or surrender your privileges to practice as a CPA, accountant or CPA certificate holder before any agency or to resign or surrender your membership in any professional society or association while under investigation or while action was pending against you by any agency, or other professional society or association or criminal or administrative jurisdiction?
8. \_\_\_\_\_ Is any action related to your conduct as a CPA or accountant pending against you?
9. \_\_\_\_\_ Have you been named as a defendant in a malpractice suit or any other action related to your practice of accounting during the past ten years? The filing date of the complaint naming you as a defendant should be considered to be the date of the action for purposes of responding to this question.
10. \_\_\_\_\_ Have you ever had office monitoring, practice curtailments, individual surcharge assessments based upon specific claims history, or other limitations, restrictions, or conditions imposed by any malpractice carrier?

11. \_\_\_\_\_ Have you ever had any malpractice insurance coverage denied, conditioned, curtailed, limited, suspended, or revoked in any way?
12. \_\_\_\_\_ If you are licensed as a CPA for which you are applying would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition?
13. \_\_\_\_\_ Are you currently using or have you recently used any drugs (including recreational drugs) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?
14. \_\_\_\_\_ Have you ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?
15. \_\_\_\_\_ Have you been arrested for or charged with a misdemeanor or felony charge in any jurisdiction during the last 10 years? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
16. \_\_\_\_\_ Have you ever pled guilty to, no contest to, or been convicted of any felony or misdemeanor in any jurisdiction?

**If you answer yes to question 15 or 16 you must include with your application a copy of the police report, court docket, and any probation/parole officer report for EACH and EVERY arrest and/or conviction within the past ten years.**

If you answered "yes" to any of the above questions, please enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A "yes" answer does not necessarily mean you will not be granted a license, however additional documentation may be requested by the Division if the information submitted is insufficient.

# **AFFIDAVIT and RELEASE AUTHORIZATION**

I am the applicant described and identified in this application for licensure, certification, or registration in the State of Utah.

I am qualified in all respects for the license, certificate, or registration for which I am applying in this application.

To the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact.

To the best of my knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and, discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

I will ensure that any information subsequently submitted to the Division in conjunction with this application or its supporting documents meets the same standard as set forth above.

I understand that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

I understand that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant:\_\_\_\_\_

Date of Signature\_\_\_\_\_

Printed Name of Applicant\_\_\_\_\_